## UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

IN RE CUSTOMS AND TAX
ADMINISTRATION OF THE KINGDOM OF
DENMARK (SKATTEFORVALTNINGEN)
TAX REFUND SCHEME LITIGATION

## **NOTICE OF APPEAL**

Case No. 1:18-md-02865-LAK

This document relates to case nos.: 19-cv-01785; 19-cv-01867; 19-cv-01893; 19-cv-01781; 19-cv-01783; 19-cv-01866; 19-cv-01895; 19-cv-01794; 19-cv-01865; 19-cv-01904; 19-cv-01798; 19-cv-01869; 19-cv-01922: 19-cv-01800: 19-cv-01788: 19-cv-01870; 19-cv-01791; 19-cv-01792; 19-cv-01928; 19-cv-01926; 19-cv-01868; 19-cv-01929; 19-cv-01803; 19-cv-01806; 19-cv-01906; 19-cv-01801; 19-cv-01894; 19-cv-01808; 19-cv-01810; 19-cv-01809; 18-cv-04833; 19-cv-01911; 19-cv-01898; 19-cv-01812; 19-cv-01896; 19-cv-01871; 19-cv-01813; 19-cv-01930; 19-cv-01815; 19-cv-01818; 19-cv-01931; 19-cv-01918; 19-cv-01873; 19-cv-01924; 19-cv-10713.

Notice is hereby given that the specified Defendants in the cases identified below hereby appeal to the United States Court of Appeals for the Second Circuit from the judgments dated March 15, 2025 and entered by the Southern District of New York as follows:

Member Case Caption	Date Entered on Member Docket	Member Case Number	Appealing Parties	Member Case Docket No.
Skatteforvaltningen v.				
Raubritter LLC Pension				
Plan, Richard Markowitz,				
John van Merkensteijn, and			Richard	
Seth Whitaker (as Personal			Markowitz	
Representative of the Estate			and John van	ECF No.
of Alexander C. Burns)	3/17/2025	18-cv-04833	Merkensteijn	395

	Date			
	Entered			Member
Member Case Caption	on	Member Case Number	Appealing	Case
	Member		Parties	Docket
	Docket			No.
Skatteforvaltningen v.				
Ballast Ventures LLC Roth				
401(k) Plan, Joseph				
Herman, Michael Ben-				
Jacob, Robert Klugman,				
Richard Markowitz, RAK				
Investment Trust, and			Richard	ECF No.
Cavus Systems LLC	3/17/2025	19-cv-01781	Markowitz	430
Skatteforvaltningen v.				
Bareroot Capital				
Investments LLC Roth				
401(k) Plan, David Zelman,				
Michael Ben-Jacob, Robert				
Klugman, Richard				
Markowitz, RAK Investment				
Trust, and Routt Capital			Richard	ECF No.
Trust	3/17/2025	19-cv-01783	Markowitz	431
Skatteforvaltningen v.				
Albedo Management LLC				
Roth 401(k) Plan, Joseph				
Herman, Michael Ben-				
Jacob, Robert Klugman,				
Richard Markowitz, RAK				
Investment Trust, and	2/4-7/2025	40 04-0-	Richard	ECF No.
Avanix Management LLC	3/17/2025	19-cv-01785	Markowitz	431
Skatteforvaltningen v. Dicot				
Technologies LLC Roth				
401(k) Plan, David Zelman,				
Michael Ben-Jacob, Robert				
Klugman, John van				
Merkensteijn, RAK			Talan	ECEN
Investment Trust, and	2/17/2025	10 01700	John van	ECF No.
Omineca Trust	3/17/2025	19-cv-01788	Merkensteijn	439
Skatteforvaltningen v.				
Fairlie Investments LLC Roth 401(k) Plan, Joseph				
Herman, Michael Ben-				
Jacob, Robert Klugman,				
Richard Markowitz, RAK				
Investment Trust, and			Richard	ECF No.
Hadron Industries LLC	3/17/2025	19-cv-01791	Markowitz	437

	Date			Member
	Entered		Appealing	Case
Member Case Caption	on	Member Case Number	Parties	Docket
	Member Docket			No.
Skatteforvaltningen v. First	Docket			
Ascent Worldwide LLC				
Roth 401(k) Plan, Perry				
Lerner, Michael Ben-Jacob,				
Robert Klugman, Richard				
Markowitz, RAK Investment				
Trust, and Routt Capital			Richard	ECF No.
Trust	3/17/2025	19-cv-01792	Markowitz	433
Skatteforvaltningen v. Battu				
Holdings LLC Roth 401(k)				
Plan, David Zelman,				
Michael Ben-Jacob, Robert				
A. Klugman, John van				
Merkensteijn, RAK				
Investment Trust, and			John van	ECF No.
Omineca Trust	3/17/2025	19-cv-01794	Merkensteijn	437
Skatteforvaltningen v.				
Cantata Industries LLC				
Roth 401(k) Plan, David				
Zelman, Michael Ben-				
Jacob, Robert Klugman,				
John van Merkensteijn,			· 1	ECEN
RAK Investment Trust, and	2/15/2025	10 01500	John van	ECF No.
Omineca Trust	3/17/2025	19-cv-01798	Merkensteijn	440
Skatteforvaltningen v.				
Crucible Ventures LLC				
Roth 401(k) Plan, Ronald				
Altbach, Michael Ben-				
Jacob, Robert Klugman,				
John van Merkensteijn,			John van	ECF No.
RAK Investment Trust, and Omineca Trust	3/17/2025	19-cv-01800		440
Skatteforvaltningen v.	3/11/2023	17-07-01000	Merkensteijn	440
Monomer Industries LLC				
Roth 401(k) Plan, Robin				
Jones, Michael Ben-Jacob,				
Robert Klugman, John van				
Merkensteijn, RAK				
Investment Trust, and			John van	ECF No.
Omineca Trust	3/18/2025	19-cv-01801	Merkensteijn	441

	Date			Member
	Entered		Appealing	Case
Member Case Caption	on	Member Case Number	Parties 9	Docket
	Member Docket			No.
Skatteforvaltningen v.	Docket			
Limelight Global				
Productions LLC Roth				
401(k) Plan, Ronald				
Altbach, Michael Ben-				
Jacob, Robert Klugman,				
John van Merkensteijn,				
RAK Investment Trust, and			John van	ECF No.
Omineca Trust	3/17/2025	19-cv-01803	Merkensteijn	443
Skatteforvaltningen v.				
Loggerhead Services LLC				
Roth 401(k) Plan, Perry				
Lerner, Michael Ben-Jacob,				
Robert Klugman, Richard				
Markowitz, RAK Investment				
Trust, and Routt Capital	2/15/2025	10 01006	Richard	ECF No.
Trust	3/17/2025	19-cv-01806	Markowitz	427
Skatteforvaltningen v. PAB				
Facilities Global LLC Roth				
401(k) Plan, Perry Lerner,				
Michael Ben-Jacob, Robert				
Klugman, Richard Markowitz, RAK Investment				
Trust, and Routt Capital			Richard	ECF No.
Trust	3/17/2025	19-cv-01808	Markowitz	433
Skatteforvaltningen v.	3/11/2023	17 04 01000	TYTUT KO WILZ	133
Plumrose Industries LLC				
Roth 401(k) Plan, Ronald				
Altbach, Michael Ben-				
Jacob, Robert Klugman,				
John van Merkensteijn,				
RAK Investment Trust, and			John van	ECF No.
Omineca Trust	3/17/2025	19-cv-01809	Merkensteijn	435
Skatteforvaltningen v. Pinax				
Holdings LLC Roth 401(k)				
Plan, Robin Jones, Michael				
Ben-Jacob, Robert				
Klugman, John van				
Merkensteijn, RAK				
Investment Trust, and			John van	ECF No.
Omineca Trust	3/17/2025	19-cv-01810	Merkensteijn	438

Member Case Caption	Date Entered on Member Docket	Member Case Number	Appealing Parties	Member Case Docket No.
Skatteforvaltningen v. Roadcraft Technologies LLC Roth 401(k) Plan, Ronald Altbach, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment			Distant	ECEN
Trust, and Routt Capital Trust	3/17/2025	19-cv-01812	Richard Markowitz	ECF No. 467
Skatteforvaltningen v. Sternway Logistics LLC Roth 401(k) Plan, Robin Jones, Michael Ben-Jacob, Robert Klugman, John van	3/1//2023	13-64-01012	Walkowitz	407
Merkensteijn, RAK Investment Trust, and			John van	ECF No.
Omineca Trust	3/17/2025	19-cv-01813	Merkensteijn	440
Skatteforvaltningen v. Trailing Edge Productions LLC Roth 401(k) Plan, Perry Lerner, Michael Ben- Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt			Richard	ECF No.
Capital Trust	3/17/2025	19-cv-01815	Markowitz	433
Skatteforvaltningen v. True Wind Investments LLC Roth 401(k) Plan, Ronald Altbach, Michael Ben- Jacob, Robert Klugman, John van Merkensteijn,				
RAK Investment Trust, and Omineca Trust	3/17/2025	19-cv-01818	John van Merkensteijn	ECF No. 436
Skatteforvaltningen v. Bernina Pension Plan and John van Merkensteijn	3/18/2025	19-cv-01865	John van Merkensteijn and Bernina Pension Plan	ECF No. 346

Member Case Caption	Date Entered on Member Docket	Member Case Number	Appealing Parties	Member Case Docket No.
Skatteforvaltningen v. Basalt Ventures LLC Roth 401(k) Plan, John van Merkensteijn, and Michael Ben-Jacob	3/18/2025	19-cv-01866	John van Merkensteijn and Basalt Ventures LLC Roth 401(k) Plan	ECF No. 439
Skatteforvaltningen v. Avanix Management LLC Roth 401(k) Plan, Richard Markowitz, and Michael Ben-Jacob	3/17/2025	19-cv-01867	Richard Markowitz and Avanix Management LLC Roth 401(k) Plan	ECF No. 400
Skatteforvaltningen v. Hadron Industries LLC Roth 401(k) Plan, Richard Markowitz, and Michael Ben-Jacob	3/17/2025	19-cv-01868	Richard Markowitz and Hadron Industries LLC Roth 401(k) Plan	ECF No. 405
Skatteforvaltningen v. Cavus Systems LLC Roth 401(k) Plan, Richard Markowitz, and Michael Ben-Jacob	3/18/2025	19-cv-01869	Richard Markowitz and Cavus Systems LLC Roth 401(k) Plan	ECF No. 412
Skatteforvaltningen v. Eclouge Industry LLC Roth 401(k) Plan, Perry Lerner, Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust	3/17/2025	19-cv-01870	Richard Markowitz	ECF No. 428
Skatteforvaltningen v. Starfish Capital Management LLC Roth 401(k) Plan, John van Merkensteijn, and Michael Ben-Jacob	3/17/2025	19-cv-01871	John van Merkensteijn and Starfish Capital Management LLC Roth 401(k) Plan	ECF No. 410

Member Case Caption	Date Entered on Member Docket	Member Case Number	Appealing Parties	Member Case Docket No.
Skatteforvaltningen v. Voojo			John van Merkensteijn	
Productions LLC Roth			and Voojo	
401(k) Plan, John van			Productions	
Merkensteijn, and Michael	0/1-/000-	40 040=0	LLC Roth	ECF No.
Ben-Jacob	3/17/2025	19-cv-01873	401(k) Plan	399
			Elizabeth van	
Skatteforvaltningen v.			Merkensteijn	ECEN
Azalea Pension Plan and	2/10/2025	10 01002	and Azalea	ECF No.
Elizabeth van Merkensteijn	3/18/2025	19-cv-01893	Pension Plan	334
Skatteforvaltningen v.			John van	
Omineca Pension Plan,			Merkensteijn	
John van Merkensteijn, and			and Omineca	ECF No.
Michael Ben-Jacob	3/17/2025	19-cv-01894	Pension Plan	406
			Richard	
Skatteforvaltningen v.			Markowitz	
Batavia Capital Pension			and Batavia	
Plan and Richard			Capital	ECF No.
Markowitz	3/18/2025	19-cv-01895	Pension Plan	346
			Richard	
Skatteforvaltningen v. Routt			Markowitz	
Capital Pension Plan,			and Routt	- C- N
Richard Markowitz, and	2/17/2025	10 01006	Capital	ECF No.
Michael Ben-Jacob	3/17/2025	19-cv-01896	Pension Plan	399
			Richard	
			Markowitz	
Skatteforvaltningen v. RJM			and RJM	ECE Na
Capital Pension Plan and	2/17/2025	10 01 01000	Capital	ECF No.
Richard Markowitz	3/17/2025	19-cv-01898	Pension Plan	369
Skattofornaltningen			Jocelyn Markowitz	
Skatteforvaltningen v. Calypso Investments			and Calypso	
Pension Plan and Jocelyn			Investments	ECF No.
Markowitz	3/18/2025	19-cv-01904	Pension Plan	341
17100110011100	3/10/2023	17 61 01707	Richard	J 11
			Markowitz,	
Skatteforvaltningen v.			John van	
Michelle Investments			Merkensteijn,	
Pension Plan, John van			and Michelle	
Merkensteijn, and Richard			Investments	ECF No.
Markowitz	3/17/2025	19-cv-01906	Pension Plan	360

Member Case Caption	Date Entered on Member Docket	Member Case Number	Appealing Parties	Member Case Docket No.
Skatteforvaltningen v. Remece Investments LLC Pension Plan, John van Merkensteijn, and Richard Markowitz	3/17/2025	19-cv-01911	Richard Markowitz, John van Merkensteijn, and Remece Investments LLC Pension Plan	ECF No. 354
Skatteforvaltningen v. Vanderlee Technologies Pension Plan, Vanderlee Technologies Pension Plan Trust, David Zelman, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust	3/17/2025	19-cv-01918	John van Merkensteijn	ECF No. 435
Skatteforvaltningen v. Cedar Hill Capital Investments LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, RAK Investment Trust, Routt Capital Trust, Richard Markowitz, and Robert Klugman	3/17/2025	19-cv-01922	Richard Markowitz	ECF No. 428
Skatteforvaltningen v. Xiphias LLC Pension Plan, John van Merkensteijn, and Richard Markowitz	3/17/2025	19-cv-01924	Richard Markowitz, John van Merkensteijn, and Xiphias LLC Pension Plan	ECF No. 362

Skatteforvaltningen v. Green Scale Management LLC Roth 401(k) Plan, Edwin Miller, Michael Ben- Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust  Skatteforvaltningen v. Fulcrum Productions LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and Omineca Trust  3/17/2025 19-cv-01928  Richard ECF No Markowitz  425  John van ECF No Merkensteijn 431	in Scale Management Roth 401(k) Plan, in Miller, Michael Ben- b, Robert Klugman, ard Markowitz, RAK etment Trust, and Routt tal Trust reforvaltningen v.
LLC Roth 401(k) Plan, Edwin Miller, Michael Ben- Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust  Skatteforvaltningen v. Fulcrum Productions LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and  Richard ECF No.  3/17/2025 19-cv-01926  Markowitz  425  Skatteforvaltningen v. Fulcrum Productions LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and	Roth 401(k) Plan, in Miller, Michael Benb, Robert Klugman, ard Markowitz, RAK atment Trust, and Routt tal Trust reforvaltningen v.
Edwin Miller, Michael Ben- Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust  Skatteforvaltningen v. Fulcrum Productions LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and  Richard ECF No.  8 425  Markowitz  425  John van ECF No.	in Miller, Michael Ben- b, Robert Klugman, ard Markowitz, RAK stment Trust, and Routt tal Trust reforvaltningen v. rum Productions LLC
Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust  Skatteforvaltningen v. Fulcrum Productions LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and  Richard  Richard  Markowitz  425  Skatteforvaltningen v. Fulcrum Productions LLC  Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and	b, Robert Klugman, ard Markowitz, RAK stment Trust, and Routt tal Trust reforvaltningen v. rum Productions LLC
Richard Markowitz, RAK Investment Trust, and Routt Capital Trust  Skatteforvaltningen v. Fulcrum Productions LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and  Richard Richard ECF No.  Richard Markowitz  425  Skatteforvaltningen v.  Fulcrum Productions LLC  Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and	ard Markowitz, RAK stment Trust, and Routt tal Trust reforvaltningen v. rum Productions LLC
Investment Trust, and Routt Capital Trust  Skatteforvaltningen v. Fulcrum Productions LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and  Richard Markowitz  ECF No. 3/17/2025  19-cv-01926  Markowitz  John van  ECF No.	stment Trust, and Routt tal Trust reforvaltningen v. rum Productions LLC
Capital Trust 3/17/2025 19-cv-01926 Markowitz 425  Skatteforvaltningen v. Fulcrum Productions LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and  John van ECF No	tal Trust eforvaltningen v. rum Productions LLC
Skatteforvaltningen v. Fulcrum Productions LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and  John van ECF No	teforvaltningen v. rum Productions LLC
Fulcrum Productions LLC Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and John van ECF No	rum Productions LLC
Roth 401(k) Plan, Edwin Miller, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and John van ECF No	
Miller, Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, RAK Investment Trust, and John van ECF No	1010 Plan Edwin
Robert Klugman, John van Merkensteijn, RAK Investment Trust, and John van ECF No	
Merkensteijn, RAK Investment Trust, and John van ECF No	
Investment Trust, and John van ECF No	_
Skatteforvaltningen v.	
Keystone Technologies LLC	
Roth 401(k) Plan, Edwin	. ,
Miller, Michael Ben-Jacob,	
Robert Klugman, Richard	C
Markowitz, RAK Investment	-
Trust, and Routt Capital Richard ECF No.	•
Trust 3/17/2025 19-cv-01929 Markowitz 428	t
John van	
Skatteforvaltningen v. Merkensteijn,	v
Tarvos Pension Plan and  Library Modern Color 10 and 10 an	00 1 0.101011 1 10111 011101
John van Merkensteijn 3/17/2025 19-cv-01930 Pension Plan 347	<i>-</i>
Skatteforvaltningen v.	· C
Tumba Systems LLC Roth	•
401(k) Plan, Edwin Miller,	,
Michael Ben-Jacob, Robert	· · · · · · · · · · · · · · · · · · ·
Klugman, John van	
Merkensteijn, RAK Investment Trust, and John van ECF No	9
Omineca Trust 3/17/2025 19-cv-01931 John Van ECF No. Merkensteijn 434	•

Member Case Caption	Date Entered on Member Docket	Member Case Number	Appealing Parties	Member Case Docket No.
Skatteforvaltningen v. John				
van Merkensteijn, Richard				
Markowitz, Bernina				
Pension Plan Trust, RJM				
Capital Pension Plan Trust,				
2321 Capital Pension Plan,				
Bowline Management				
Pension Plan, California				
Catalog Company Pension				
Plan, Clove Pension Plan,				
Davin Investments Pension				
Plan, Delvian LLC Pension				
Plan, DFL Investments				
Pension Plan, Laegeler				
Asset Management Pension				
Plan, Lion Advisory Inc.				
Pension Plan, Mill River				
Capital Management				
Pension Plan, Next Level				
Pension Plan, Rajan				
Investments LLC Pension			Richard	
Plan, Spirit on the Water			Markowitz	
Pension Plan, and Traden			and John van	ECF No.
Investments Pension Plan	3/17/2025	19-cv-10713	Merkensteijn	419

Dated: April 14, 2025

Respectfully submitted,

L. M. Canta

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